

Commonwealth of Massachusetts
Board of Public Accountancy
September 19, 2019
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Chairman*
Richard H. Grueter, CPA, *Secretary*
Angela Parziale, CPA, MST, *Member*

Board Members Not Present:

Randall S. Davis, CPA, *Member*
Open Seat, *Public Member*

Staff Members Present:

James A. O'Connor, *Board Legal Counsel*
Brian P. Bialas, *Executive Director*

Call to Order: The meeting was called to order at 10:03 a.m. by Mr. Robinson.

General Business

Housekeeping and Evacuation Procedures

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

Public Minutes of August 15, 2019

The minutes for the public meeting of August 15, 2019 were discussed. A motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the minutes with changes. The motion passed unanimously.

Executive Session Minutes of August 15, 2019

The minutes for the executive session of the August 15, 2019 meeting were discussed. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes. The motion passed unanimously.

Meeting Schedule for 2020

After a brief discussion, the Board approved the meeting schedule by unanimous consent.

Application Review (Closed Executive Session under M.G.L. c. 30A, § 21(a)(1), Individual Character Rather Than Competence)

At 10:10 a.m., a motion was made by Mr. Grueter, seconded by Ms. Parziale, to enter into a closed executive session under M.G.L. c. 30A, § 21(a)(1) to review the good moral character of an applicant. The motion passed unanimously by a roll call vote.

A motion was made by Ms. Parziale, seconded by Mr. Grueter, to exit executive session and return to open session. The motion passed unanimously by a roll call vote.

The Board exited executive session at 10:20 a.m.

Discussion

NASBA Annual Meeting

The Board discussed the upcoming NASBA annual meeting in Boston from October 27-30, 2019. A motion was made by Ms. Parziale, seconded by Mr. Robinson, to designate Mr. Grueter to make the opening remarks on behalf of the Board at the conference. The motion passed unanimously.

Investigative Conference: Settlement (Closed Session under G.L. c. 112 s. 65C)

A motion was made by Mr. Grueter, seconded by Ms. Parziale, to enter into a closed investigative conference under G.L. c. 112 s. 65C to review a settlement offers. The motion passed unanimously.

The Board entered investigative conference at 10:27 a.m.

During the investigative conference, the Board took the following action:

2018-01142-IT-ENF (TM) Gave direction to prosecutor

At 10:52 a.m., a motion was made by Mr. Grueter, seconded by Mr. Robinson, to exit investigative conference and enter into a quasi-judicial session under G.L. c. 112 s. 65C to review a final decision and order. The motion passed unanimously.

Final Decision and Order: (Quasi-Judicial Session closed under M.G.L. c. 30A, § 18)

During the quasi-judicial session, the Board took the following action:

2017-000060-IT-ENF (DB) Determined sanction for final decision and order

Investigative Conference: Review Cases (Closed Session under G.L. c. 112 s. 65C)

At 10:54 a.m., a motion was made by Mr. Robinson, seconded by Mr. Grueter, to exit quasi-judicial session and enter into a closed investigative conference under G.L. c. 112 s. 65C to review cases. The motion passed unanimously.

During the investigative conference, the Board took the following actions:

Correspondence:

9.6.19 Email from K. Lass re: SEC Order against RSM US LLP	Tabled until next month
5.24.19 Letter from D. Franzella re: Mark T. Weston	Open complaint
8.7.19 Letter from Erickson, Demel & Co., PLLC re: AZ Discipline	No action taken

PCAOB Notifications:

Armanino LLP	No action taken
PricewaterhouseCoopers LLP	Action deferred until next month
Friedman LLP	Action deferred until next month

Audits (Returned from Office of Prosecutions for Potential Dismissal):

2017-000432-IT-ENF (RSH)	Dismissed
2017-000436-IT-ENF (RS)	Dismissed
2017-000336-IT-ENF (RD)	Dismissed
2017-000321-IT-ENF (CF)	Dismissed
2017-000320-IT-ENF (DP)	Direction given to prosecutor

Cases:

2019-000866-IT-ENF (RB)	Referred to office of prosecutions
2019-000902-IT-ENF (DC)	Dismissed
2019-000627-IT-ENF (NP)	Dismissed
2019-000456-IT-ENF (BG)	Dismissed and open complaint for unlicensed firm

A motion was made by Mr. Grueter, seconded by Ms. Parziale, to exit investigative conference and return to open session. The motion passed unanimously.

The board exited investigative conference at 11:37 a.m.

Adjournment

Mr. Robinson obtained assurance from the Board’s staff that the day’s agenda had been completed, and there being no objections, the meeting adjourned at 11:38 a.m.

The above Minutes were approved at the open meeting held on October 17, 2019.



Brian Bialas, Executive Director

List of Documents Used by the Board at the Open Meeting:

- Meeting Agenda of September 19, 2019
- Draft Public Minutes of August 15, 2019
- Draft Executive Session Minutes of August 15, 2019
- Meeting Schedule for 2020